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April 18, 2022

Via ECF

Honorable Cecelia G. Morris United States Bankruptcy Court Southern District of New York 355 Main Street Poughkeepsie, New York 12601-3315

Re: Picard v Estate of James M. Goodman and Audrey Goodman Adv. Pro. No. 10-04762 (CGM) (Bankr. S.D.N.Y.)

Dear Judge Morris:

I write on behalf of Defendants to advise the Court that we will rely upon our papers in lieu of oral argument on April 20, 2022 hearing.

Respectfully submitted,

/s/ Helen Davis Chaitman

Helen Davis Chaitman

HDC:leb

cc: All attorneys of record via ECF.